
HOUSE BILL 3271

State of Washington 60th Legislature 2008 Regular Session

By Representatives Orcutt, McCune, Pearson, Newhouse, Haler, Ahern,
and Ross

Read first time 01/28/08. Referred to Committee on Finance.

1 AN ACT Relating to providing taxpayer relief for costs associated
2 with compliance with the sourcing requirements of the streamlined sales
3 and use tax agreement; amending RCW 82.32.755; and providing an
4 effective date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 82.32.755 and 2007 c 6 s 1601 are each amended to read
7 as follows:

8 (1) Notwithstanding any other provision in this chapter, no
9 interest or penalties may be imposed on any taxpayer because of errors
10 in collecting or remitting the correct amount of local sales tax
11 arising out of changes in local sales and use tax sourcing rules
12 implemented under RCW 82.14.490 and the chapter 6, Laws of 2007
13 amendments to RCW 82.14.020 if the taxpayer establishes that:

14 (a) Immediately before July 1, 2008, the taxpayer was registered
15 with the department and engaged in making sales of tangible personal
16 property that the taxpayer delivered to locations away from its place
17 of business; and

18 (b) During the calendar year for which the error was made the
19 taxpayer:

1 (i) Has gross income of the business less than five (~~hundred~~
2 ~~thousand~~) million dollars;

3 (ii) Has at least five percent of its gross income from sales
4 subject to sales tax derived from sales of tangible personal property
5 delivered to physical locations away from its place of business; and

6 (iii) Has at least one percent of its gross income from sales
7 subject to sales tax derived from deliveries of tangible personal
8 property to destinations in local jurisdictions imposing sales tax
9 other than the one to which the taxpayer reported the most local sales
10 tax.

11 (2) The relief from penalty and interest provided by subsection (1)
12 of this section does not apply with respect to transactions occurring
13 more than four years after (~~the close of the calendar year in which~~
14 ~~RCW 82.14.490 becomes effective~~) December 31, 2008.

15 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2008.

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